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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Tonnage Tax (Training Requirement) Regulations 2000 by increasing the amount of the payments which fall to be made in lieu of training.

In respect of each eligible officer trainee for whom training is required to be provided under those Regulations, there is to be an increase from £1,092 to £1,176 in the amount payable for each month during a relevant four month period, commencing on or after 1st October 2013, in which the training commitment of a company or group provides for payment in lieu of training or the company or group does not provide training in accordance with the training commitment.

Where a company or group is treated as having failed to meet its training commitment and the higher rate of payment applies, the basic rate which is used to calculate the higher rate, is increased from £1,020 to £1,094.

These Regulations also amend the definitions of “EEA Agreement” and “EEA State”, which had become out of date, by substituting the definitions contained in the Interpretation Act 1978 which are of an ambulatory nature.

These Regulations also revoke the regulations which increased the rates in 2013 and are superseded by these Regulations.

A full impact assessment of the effect that these Regulations will have on the costs of business and the voluntary sector is available from the Department for Transport, Great Minster House, 33 Horseferry Road, London SW1P 4DR and is published with the Explanatory Memorandum alongside these Regulations at <http://www.legislation.gov.uk>.